

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

---

**Gangtok - Monday 31<sup>st</sup> December, 2018 No. 701**

---

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 54/2018 – State Tax**

**Dated: 9th October, 2018**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Sikkim Goods and Services Tax (Twelfth Amendment) Rules, 2018.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Sikkim Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –

  - (a) received supplies on which the supplier has availed the benefit of the Government of Sikkim, Department of Finance, Revenue & Expenditure, notification No. 40/2017-State Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of Sikkim, or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23<sup>rd</sup> October, 2017; or
  - (b) availed the benefit of notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13<sup>th</sup> October, 2017,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

- (a) received supplies on which the benefit of the Government of Sikkim, Department of Finance, Revenue & Expenditure, notification No. 48/2017-State Tax, dated the 18<sup>th</sup> October, 2017, published in the Gazette of Sikkim except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-State Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of Sikkim, or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E), dated the 23<sup>rd</sup> October, 2017 has been availed; or
- (b) availed the benefit under notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E), dated the 13<sup>th</sup> October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

**Dipa Basnet**  
**Secretary**  
**Commercial Taxes Division**  
**Finance, Revenue & Expenditure Deptt.**  
**FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**